

**E-FILED on July 9, 2007**

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Attorneys for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF NEVADA**

In re:  
 USA COMMERCIAL MORTGAGE COMPANY,  
 Debtor.

In re:  
 USA CAPITAL REALTY ADVISORS, LLC,  
 Debtor.

In re:  
 USA CAPITAL DIVERSIFIED TRUST DEED  
 FUND, LLC,  
 Debtor.

In re:  
 USA CAPITAL FIRST TRUST DEED FUND, LLC,  
 Debtor.

In re:  
 USA SECURITIES, LLC,  
 Debtor.

Affects:

- ☐ All Debtors
- ☐ USA Commercial Mortgage Company
- ☐ USA Securities, LLC
- ☒ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA First Trust Deed Fund, LLC

Case No. BK-S-06-10725 LBR  
 Case No. BK-S-06-10726 LBR  
 Case No. BK-S-06-10727 LBR  
 Case No. BK-S-06-10728 LBR  
 Case No. BK-S-06-10729 LBR  
 Chapter 11  
 Jointly Administered Under  
 Case No. BK-S-06-10725 LBR

**NOTICE OF ENTRY OF ORDER  
 APPROVING THE STIPULATION  
 CONCERNING PROOF OF CLAIM  
 10726-00045 FILED BY THE  
 INTERNAL REVENUE SERVICE  
 AND CERTIFICATE OF SERVICE**

SCHWARTZER & MCPHERSON LAW FIRM  
 2850 South Jones Boulevard, Suite 1  
 Las Vegas, Nevada 89146-5308  
 Tel: (702) 228-7590 · Fax: (702) 892-0122

NOTICE IS HEREBY GIVEN that an Order Approving the Stipulation Concerning Proof of Claim 10726-00045 Filed by the Internal Revenue Service was entered on the 12<sup>th</sup> day of June, 2007. A copy of said Order is attached hereto.

Dated this 9th day of July, 2007.

/s/ Lenard E. Schwartz

Lenard E. Schwartz, Nevada Bar No. 0399  
Jeanette E. McPherson, Nevada Bar No. 5423  
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2850 South Jones Boulevard, Suite 1  
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and

Annette W. Jarvis, Utah Bar No. 1649  
Steven C. Strong, Utah Bar No. 6340  
RAY QUINNEY & NEBEKER P.C.  
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Salt Lake City, Utah 84145-0385

#### **CERTIFICATE OF SERVICE**

1. On July 9, 2007 I served the following document(s):

a. Notice of Entry of Order Approving the Stipulation Concerning Proof of Claim 10726-00045 Filed by the Internal Revenue Service

2. I served the above-named document(s) by the following means to the persons as listed below:

☒ a. **By ECF System:**

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☐ b. **By United States mail, postage fully prepaid:**

☐ c. **By Personal Service**

I personally delivered the document(s) to the persons at these addresses:  
☐ For a party represented by an attorney, delivery was made by handing the document(s) to the attorney or by leaving the document(s) at the attorney's office with a clerk or other person in charge, or if no one is in charge by leaving the document(s) in a conspicuous place in the office.

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☐ For a party, delivery was made by handing the document(s) to the party or by leaving the document(s) at the person's dwelling house or usual place of abode with someone of suitable age and discretion residing there.

☐ d. **By direct email (as opposed to through the ECF System)**

Based upon the written agreement to accept service by email or a court order, I caused the document(s) to be sent to the persons at the email addresses listed below. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

☐ e. **By fax transmission**

Based upon the written agreement of the parties to accept service by fax transmission or a court order, I faxed the document(s) to the persons at the fax numbers listed below. No error was reported by the fax machine that I used. A copy of the record of the fax transmission is attached.

☐ f. **By messenger**

I served the document(s) by placing them in an envelope or package addressed to the persons at the addresses listed below and providing them to a messenger for service.

**I declare under penalty of perjury that the foregoing is true and correct.**

Signed on: July 9, 2007

SARAH ARNOLD  
 (Name of Declarant)

/s/ SARAH ARNOLD  
 (Signature of Declarant)





Entered on Docket  
June 12, 2007

*Linda B. Riegler*

Hon. Linda B. Riegler  
United States Bankruptcy Judge

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Steven C. Strong, Utah Bar No. 6340  
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Attorneys for Debtors

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEVADA**

In re: USA COMMERCIAL MORTGAGE  
COMPANY, Debtor.

In re: USA CAPITAL REALTY ADVISORS, LLC,  
Debtor.

In re: USA CAPITAL DIVERSIFIED TRUST DEED  
FUND, LLC, Debtor.

In re: USA CAPITAL FIRST TRUST DEED FUND,  
LLC, Debtor.

In re: USA SECURITIES, LLC, Debtor.

Affects:

- ☐ All Debtors
- ☐ USA Commercial Mortgage Company
- ☐ USA Securities, LLC
- ☒ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA First Trust Deed Fund, LLC

Case No. BK-S-06-10725 LBR  
Case No. BK-S-06-10726 LBR  
Case No. BK-S-06-10727 LBR  
Case No. BK-S-06-10728 LBR  
Case No. BK-S-06-10729 LBR

Chapter 11

Jointly Administered Under  
Case No. BK-S-06-10725 LBR

**ORDER APPROVING THE  
STIPULATION CONCERNING PROOF  
OF CLAIM 10726-00045 FILED BY THE  
INTERNAL REVENUE SERVICE**

**SCHWARTZER & MCPHERSON LAW FIRM**

2850 South Jones Boulevard, Suite 1

Las Vegas, Nevada 89146-5308

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1 THE COURT, having considered the Stipulation Concerning Proof of Claim 10726-00045  
2 filed by the Internal Revenue Service, and having determined that good and sufficient cause exists,  
3 HEREBY ORDERS THAT:

4 1. Proof of Claim 10726-00045 shall be allowed as a general unsecured claim against  
5 USA Capital Realty Advisors, LLC in the amount of \$1,000.00

6 2. The hearing on the objection to Proof of Claim 10729-00045 currently scheduled  
7 for June 15, 2007 at 9:30 a.m. is hereby vacated.  
8

9 Submitted by:  
10 SCHWARTZER & MCPHERSON LAW FIRM  
and RAY QUINNEY & NEBEKER P.C.

11 By: /s/ Steven C. Strong  
12 LENARD E. SCHWARTZER, ESQ.  
13 JEANETTE E. MCPHERSON, ESQ.  
14 ANNETTE W. JARVIS, ESQ.  
STEVEN C. STRONG, ESQ.  
*Attorneys for USA Capital Realty Advisors, LLC*

15  
16 Approved by:  
17 UNITED STATES OF AMERICA  
18

19 By: ROLLIN G. THORLEY  
20 Special Assistant  
21 United States Attorney  
22

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1 THE COURT, having considered the Stipulation Concerning Proof of Claim 10726-00045  
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 3 HEREBY ORDERS THAT:

4 1. Proof of Claim 10726-00045 shall be allowed as a general unsecured claim against  
 5 USA Capital Realty Advisors, LLC in the amount of \$1,000.00

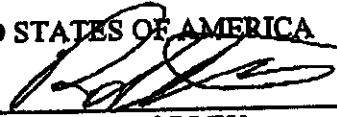
6 2. The hearing on the objection to Proof of Claim 10729-00045 currently scheduled  
 7 for June 15, 2007 at 9:30 a.m. is hereby vacated.

8  
 9 Submitted by:  
 10 SCHWARTZER & MCPHERSON LAW FIRM  
 and RAY QUINNEY & NEBEKER P.C.

11 By: \_\_\_\_\_  
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 14 ANNETTE W. JARVIS, ESQ.  
 STEVEN C. STRONG, ESQ.  
 Attorneys for USA Capital Realty Advisors, LLC

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 16 Approved by:

17 UNITED STATES OF AMERICA

18 By:   
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 20 Special Assistant  
 21 United States Attorney

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